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Current Topics.

The Common Serjeant.

It is announced that the King has approved the appointment of Mr. George Cecil Whiteley, K.C., to be Common Serjeant of the City of London. Mr. Whiteley, who is a Bencher of the Middle Temple, was called to the Bar in 1900 and took silk in 1920. He has been Chairman of the Surrey Quarter Sessions, and was Chairman of the London Sessions up to his appointment as Judge of the Mayor's and City of London Court in 1932. He succeeds Mr. Holman Gregory, K.C., the new Recorder of London, as Common Serjeant, and is succeeded by Mr. Gerald Dodson, whom the Lord Chancellor has appointed to be additional Judge of the Mayor's and City of London Court.

Mr. Justice Acton's Resignation.

The rumour which has been current for some time that Mr. Justice Acton contemplated early retirement from the Bench has now, to the regret of the profession, been verified in the official announcement of his resignation. On the Bench the learned judge exhibited those high qualities which are so much desiderated in those who exercise judicial functions; he remembered that one of the prime duties of a judge is to listen, and he bore in mind Bacon's words that "an over-speaking judge is no well-tuned cymbal"; his judgments were marked by clarity and precision, and occasionally his utterances were characterised by a quiet humour. He enjoyed the unique distinction of being the only member of the County Court Bench to reach that of the High Court, this being, as was generally assumed, due to the recognition by his former college friend, the late Earl of Birkenhead, of his judicial merits and his academic distinction. There were those who looked with some disfavour on making the County Court Bench an avenue of approach to the higher dignity, but if ever such promotion was justified it was so in the case of Sir Edward Acton. There would appear to be no valid reason why efficient judicial apprenticeship in the County Court should not more often be similarly rewarded.

Royal Titles.

The recent announcement that His Majesty had conferred the title of Duke of Kent upon Prince George might seem to some people to be a derogation from, rather than an addition to, his royal dignity. So to think would, however, be a profound error. Long ago the late Professor Freeman, in his fascinating little book on the "Growth of the English Constitution," discussed this subject with his accustomed learning, and pointed out that as the law of England knows no classes of men except peers and commoners, it follows that the younger children of the King—the eldest is born Duke of Cornwall—are in strictness of speech commoners, unless they are personally raised to the peerage, as was done with the present Duke of York, the Duke of Gloucester, and now with the Duke of Kent. Freeman went on to observe that, although the case had never arisen, there was nothing to hinder a King's son, not being a peer, from voting at an election or from being chosen to the House of Commons. Mere precedence and titles have nothing to do with the matter, though probably some confusion has arisen from the comparatively modern practice of calling all the children of the King "Princes" or "Princesses." As late as the reign of George II it seems there were uncourtly Englishmen who eschewed this foreign innovation as they called it, and who spoke of the Lady Caroline or the Lady Emily instead of Princess Caroline or Princess Emily. The fact of a royal prince being created a peer changes his status; he cannot, even if he should wish, vote for a member of Parliament, or stand as a candidate for the House of Commons; he now belongs to the Upper House where, if he desires, he can address the House and take part in divisions. Rarely, if ever, in modern days have the royal dukes taken part in the debates in the House of Lords, being content to take their share in the public life of the country and assist the cause of charity by their presence and support outside the walls of Parliament. It is well, however, that the sons of His Majesty should have definite status given to them by the conferring upon them of the highest rank in the peerage, and in the case of Prince George it is particularly gratifying that the title chosen by, or for, him should be that borne by the father of Queen Victoria.

The Civil Judicial Statistics.

The recently issued report on Civil Judicial Statistics for the year 1933 discloses a state of affairs which is regrettable from the point of view of the practitioner in the courts, however satisfactory it may be from the point of view of the general public. It appears that the total number of proceedings for the year in the three divisions of the High Court of Justice declined by 9·7 per cent. from the preceding year, from 112,181 to 101,270. The annual average for the years 1924–1928 was 108,570, while the average from 1929 to 1933 was 108,659, and the total figures for the High Court in 1933 were the lowest since 1928, when the number reached the low level of 99,761. This decrease was mostly accounted for by the fall in the King's Bench figures, which in 1933 were 89,481, as against 100,266 in the previous year, and an annual average of 96,835 in the years 1929–1933, and 96,884 in the years 1924–1928. In the Chancery Division the figures fell from 456 to 6,374, while in the Probate, Divorce and Admiralty Division the figure was 5,415, an increase of 330. Actions commenced in London and in the District Registries of

Liverpool and Manchester under the New Procedure Rules numbered 2,028. The number of actions entered for trial was 1,217, and 956 were disposed of by the end of the year, only eighteen being tried with a jury. Poor Persons' proceedings commenced during the year increased by 121, or 6 per cent., and in 96 per cent. of the causes tried the poor persons involved were successful. Of the total number of Poor Persons' proceedings commenced, 1,888, or 94 per cent. of the total, were matrimonial causes, an increase of 103. Matrimonial petitions generally during 1933 rose by 331 over the preceding year to 4,969. Decrees *nisi* for dissolution of marriage numbered 3,988, on 1,746 husbands' petitions, and on 2,242 wives' petitions. There was a slight decrease in the number of county court proceedings, the number in 1933 being 1,303,363, a fall of 5,864 or ·4 per cent. from the 1932 figure. Only 3·6 per cent. of the plaints entered were for amounts over £20, while of actions for trial 58 per cent. or 810,005 were determined without hearing, or in the defendant's absence. Of the remainder 76 per cent. were determined before a judge and 24 per cent. before a registrar. Appeals to the House of Lords during the year numbered sixty-three, a rise of one, and there was an increase of six appeals to the Court of Appeal, to 522. There was, however, a decrease in the total number of appeals and special cases entered in the High Court from inferior courts, the number being 365, a fall of thirty-two. Taken as a whole these are "mournful numbers," but the recent tendency of the terminal lists to show increases over the preceding year may make matters more hopeful for the future.

County Court Appeals.

ATTENTION should be drawn to an incident which occurred recently in the Court of Appeal, when a county court appeal was struck out of the list for an indefinite time. Counsel, relying upon information which proved wholly inaccurate, was not present when the case came on and the requisite papers had not been lodged. Lord WRIGHT said that the court could not try the appeal without them, and that something must be done to make people understand, first, that they had to lodge all necessary papers, and, secondly, that they had to attend when their cases came on before the court. The case was struck out, and no instructions were given when it would be heard. The learned lord intimated that quite possibly it would not be heard until the next period when those cases were being taken.

A Clearance Order: Decision Reversed.

IN *Re Housing Acts*, 1925-1930: *Errington* v. *Minister of Health* (78 SOL. J. 754), the Court of Appeal reversed the decision of SWIFT, J., which was referred to in a "Current Topic" in 78 SOL. J. 557. The matter arose out of a clearance order made in February, 1933, followed in May, 1933, by a public local inquiry before an inspector of the Minister of Health, when evidence was given on behalf of the applicants—executors of a property owner in the area affected—that the property in question would be made fit for habitation by the execution of certain repairs which they were willing to perform. The repairs necessary were subsequently agreed upon between the medical officer of health and the applicants, but the town council were still of the opinion that a demolition order should be made. Thereupon three members of the Minister's staff visited the district, inspected the area and interviewed certain members of the council, without, however, giving the applicants notice of the visit or affording them any opportunity of being present during any part of it. The Court of Appeal held that the order confirming the clearance order was not within the powers of the Act. In confirming the order the Minister was acting in a quasi-judicial capacity and was bound to observe the well-established common law principle that "a quasi-judicial officer, exercising his powers, must do so in accordance with the rules of natural justice. He must hear both sides": per GREER, L.J. The same learned lord justice noted that by s. 11, sub-s. (3), of the Housing Act, 1930, the court could, on the application of any person aggrieved, quash the order, if satisfied that the same was not within the powers of the Act, or that the interests of the applicant had been substantially prejudiced by any requirement of the Act not having been complied with. By sub-s. (4) of the same section a clearance order cannot be questioned by prohibition or *certiorari*.

Rights of Way Act, 1932.

SIR LAWRENCE CHUBB, Secretary of the Commons, Open Spaces and Footpaths Preservation Society, made some interesting observations at a conference in Manchester last Saturday concerning what has been done by local authorities and voluntary organisations to safeguard public rights of way under the Act of 1932 which came into force at the beginning of the present year. The above Society had called the attention of every local authority to the provisions of the Act and urged them primarily to compile an accurate register and a map showing the whole of the rights of way within their respective areas. In many counties the work of recording the footpaths is already complete, thanks to the efforts of parish and rural district councils and other bodies. The County Council of Essex has directed the expenditure of a considerable sum of money in the erection of finger-posts. Surrey is following suit. The existence of many paths which do not appear in the present issues of the Ordnance Survey has been brought to light. Sir LAWRENCE deprecated the erection of notices by landowners when there was any *bona fide* doubt whether the tracks were public ways, as opposed to a local inquiry to ascertain the evidence for and against the existence of the right, and alluded to the alternative procedure under the Act of registering with the local authority a list of the ways admittedly public.

Local Government Superannuation.

THE Local Government and Other Officers' Superannuation Act, 1922, applies to an "officer" or "servant" defined by s. 3 as "an officer or servant in the permanent service of the local authority occupying a post designated as an established post for the purposes of this Act by a resolution of the local authority, and whether in receipt of salary or wages." The extension of a superannuation scheme to other employees of public bodies is—as a result of the deputation recently received by the Minister of Health—to be considered by a joint sub-committee, representing a number of trade unions and public authorities, with the officials of the Ministry. The National Union of General and Municipal Workers, the Women Public Health Officers' Association, the National Union of Clerks, the Mental Hospital and Institutional Workers' Union, the Transport and General Workers' Union, the National Union of Public Employees, the National Federation of Professional Workers and the General Council of the T.U.C. were represented on the deputation aforesaid, and it is intimated that the committee will include, *inter alia*, the County Councils' Association, the Municipal Corporations' Association, the Urban District Councils' Association and the National Union of Local Government Officers. The committee will work out the basis for an agreed Bill amending the Act of 1922.

Divorce Petitions and Maintenance Orders.

CAN magistrates in petty sessions entertain an application by a wife for maintenance although a matrimonial cause is pending in the Divorce Court, giving the wife the right to apply for alimony *pendente lite?* On 5th October, in *Higgs* v. *Higgs*, a Divisional Court of the Probate, Divorce and Admiralty Division, consisting of the President and Mr. Justice LANGTON, decided that, as a matter of law, magistrates cannot make an order for maintenance in such circumstances. The wife took out a summons for maintenance

on 25th September, 1933, and on 6th October, 1933, the husband filed a petition for divorce on the ground of his wife's adultery. The summons came before the magistrate at the Marylebone Police Court on 9th October, and after several adjournments the magistrate on 21st May, 1934, made an order directing the husband to pay his wife 17s. 6d. a week maintenance. On appeal, the President said that the moment a petition was presented in the Divorce Division for any form of matrimonial relief, the court, by the combined effect of s. 190 (3) of the Judicature Act, 1925, the old practice of the Ecclesiastical Courts, as preserved by s. 32 of that Act, and the group of Matrimonial Cause Rules, beginning with r. 57, had power to order alimony *pendente lite*. His lordship quoted from Mr. Justice AVORY's judgment in *R.* v. *Middlesex Justices, ex parte Bond* [1933] 1 K.B., at p. 80, where he said that if the justices made an order, there was nothing to prevent the husband from going to the Divorce Court the next day and asking, possibly with success, for a contrary order, and the question might see-saw between the two courts, producing an absolute scandal. In *Craxton* v. *Craxton*, also quoted by his lordship, a husband filed a petition for divorce in October, 1906, and an order for alimony *pendente lite* was made under which weekly payments were made until 4th January, 1907. On 19th February, 1907, an order for payment by the petitioner of the respondent's taxed costs, together with £20 security for costs, was made, and it was ordered that the suit be stayed until the order was complied with. On 15th April, 1907, a summons under the Summary Jurisdiction (Married Women) Act, 1895, was taken out by the wife on the ground of desertion. The magistrates made an order, but on appeal it was held that the divorce suit was still pending and there could, therefore, be no desertion, and no jurisdiction in the justices to make an order. The proper remedy of the wife, of course, if there is undue delay is, as his lordship pointed out, to expedite the hearing or apply for dismissal of the petition for want of prosecution.

Law and History.

READERS of SCOTT's "Guy Mannering," one of the best of the list of his novels, will recall the utterance of Counsellor PLEYDELL to Colonel MANNERING, that "a lawyer without history or literature is a mechanic, a mere working mason; if he possesses some knowledge of these, he may venture to call himself an architect." Of the same opinion is Lord MACMILLAN, who has been addressing the Scottish Law Agents' Society, and insisting on the lawyer making himself acquainted with the history of his country if he wishes to obtain real success in his calling. As he said, the law may be a jealous mistress, but, however much she may frown on the other Muses, she had never objected to sharing with CLIO the worship of her devotees. His Scottish hearers must have been gratified to learn from the learned Lord of Appeal that recently, on an appeal from Burma, passages from STAIR's "Institutions of the Law of Scotland"—a master work which, on Lord MACMILLAN's suggestion, the late EARL OF BIRKENHEAD read with interest and satisfaction—were found instructive, and passages from the writings of HUME and ALLISON on Scots' criminal law were also found of value in another case before the Judicial Committee. As to STAIR, after whom the projected Scottish Society, on the lines of the Selden Society in England, is to be named, Lord MACMILLAN remarked that it was an interesting reflection that the pronouncements of a Scots' lawyer of 1681 should be found to aid to-day in the solution of legal problems affecting the affairs of our great Empire of the East. It further bears eloquent testimony to the wisdom of the lawyer reading widely in the history of the law he professes to administer, for the old writers have much from which we may learn lessons of immense value. Like every pronouncement that comes from Lord MACMILLAN, his address is eminently deserving of careful study, both for its literary excellence and for its practical advice.

Common Informers.

IT is some time since news was heard of the "common informer," but recent rumours which have appeared in the daily press of a threatened recrudescence of his activities directed against such harmless things as Sunday wireless broadcasts have alarmed a number of persons and provoked a threat to have him relegated to the limbo of "forgotten men." "Informers are a detestable race of people, though sometimes necessary," was Jonathan Swift's verdict, and though many moderns disagree with his second proposition, none will disagree with his first.

Necessary they may well have been in the seventeenth and eighteenth centuries when the rules of the community were regarded as a social contract, breach of which entitled any person to sue as for a legal debt. Such reasoning, according to Blackstone (Book 3, Ch. 9, p. 16) was applied to penal statutes, "that is, such acts of parliament whereby a forfeiture is inflicted for transgressing the provisions therein enacted." "The party offending," said Blackstone, "is here bound by the fundamental contract of society to obey the directions of the legislature, and pay the forfeiture incurred to such persons as the law requires. The usual application of this forfeiture is either to the party grieved, or else to any of the king's subjects in general."

The abstract reasoning that the breach of a social contract justified the action of the common informer, though attractive in Sir William Blackstone's days, is no longer plausible now that it is so much easier for the State to undertake prosecutions for infractions of its criminal law. Some of the matters in respect of which the common informer may still operate constitute grave offences against the community. Offences against the provisions with regard to adulteration and sale by weight in the Bread Act, 1822 and 1836, are serious, but under s. 32 of the Bread Act (London), 1822, and s. 32 of the Bread Act, 1836, any person or any informer suing for or recovering a penalty from anyone for any of these offences is entitled to one-half of the penalty, the other half (or the whole, if there is no informer) going to the relief of the county or borough rate, as the case may be. It is no justification of an obviously iniquitous state of the law to say that the common informer never acts in such cases. There ought not to be any opportunity for him to act.

Another serious offence which may result in a common informer's action is that of failing to make the necessary return and declarations with regard to Parliamentary election expenses. This involves, *inter alia*, the forfeiture of £100 for every day in which the defaulter acts or votes to the person suing for it. (Corrupt and Illegal Practices Prevention Act, 1883, s. 33 (5); see also s. 21 (4) of the Municipal Elections (Corrupt and Illegal Practices) Act, 1884, with regard to local government elections.) The evil possibilities inherent in such provisions were heavily underlined by the late Mr. Justice McCardie in *Nicol* v. *Fearby and Robinson* [1923] 1 K.B. 480, at pp. 490, 491. The learned judge said: "I regret that it should have been thought desirable to bring these actions. The defendants are respectable and responsible citizens. They sought to serve the public on the Morpeth Council. They were ignorant of the technical requirements of s. 21 of the Act of 1884. The town clerk of the council knew the requirements of that section perfectly well. It was his moral, though not, perhaps, his legal duty, to inform the defendants of their legal obligations. Unhappily, he harboured an animosity against both defendants because they had, in pursuance of their duty as burgesses, been in opposition to him in the past. I am satisfied that he deliberately refrained from telling the defendants of their obligation in order that he might thereby secure a weapon against them and so gratify his unfortunate antagonism. . . . The plaintiff is a mere puppet. I have no doubt that these actions have been brought at the instigation and with the support of the town clerk.

They have been launched, not in the public interest, but for the purposes of revenge, and in order to effect (if possible) the financial ruin of two most reputable and worthy citizens of small means."

Similarly superfluous is the provision in the Companies Act, 1929, s. 367, that the court imposing any fine under that Act might direct that the whole or any part should be applied in or towards the payment of the costs of the proceedings, or in or towards the rewarding the person on whose information or at whose suit the fine is recovered, etc. This provision was also in the original Companies Act, 1862, s. 66, and it is submitted that the time is now ripe for the repeal of so much of it as relates to the rewarding of informers.

Obviously many of these provisions are liable to be used for improper sectional or private purposes by interested persons. This applies more particularly to those offences which do not nowadays involve serious delinquency, such as the provision in s. 1 of the Sunday Observance Act, 1780, making the keepers of any place opened or used for public entertainment, amusement or debate on Sunday liable to forfeit to a common informer £200 for every such offence. Merchants selling goods at a fair after the time limited by charter or the time that the fair ought to be held by prescriptive right are liable to forfeit to the Crown double the value of what is so sold, at the suit of a common informer, who may have one-fourth of what is recovered. (Statute 1331, 5 Edw. 3, c. 5.) That the possibility of penal actions being brought by common informers cannot be overlooked nowadays is proved by the actions some years ago against certain cinema companies (see *Orpen* v. *Haymarket Capitol Ltd.* (1931), 95 J.P. 199). No case can be made out for the retention of these antiquated and often vexatious forms of proceeding and no time should be lost in securing their abolition.

The New Poor Law in Scotland.

THE operation of the Poor Law (Scotland) Act, 1934, will place poor relief in Scotland in its main features on the same basis as the English system in force since the famous Statute of 1601 (43 Eliz. c. 2). The great difference in the past, of course, has been that in Scotland there was a "health test." No person, although indigent and out of work, could obtain relief if in good health.

The distressing economic circumstances, however, prevailing after the war ultimately compelled the passing of a series of "temporary" emergency statutes covering the period from 1921 to 1927. The first of these, the Act of 1921, gave the destitute able-bodied poor, unemployed and unable to obtain employment, the right to relief. Another temporary Act in 1927 extended relief to the destitute dependants of destitute able-bodied persons out of employment owing to their being directly involved in a trade dispute. Power was also given by another Act to local authorities to assist in defraying the expenses of emigration of destitute unemployed persons.

The new Act makes these temporary measures permanent and also adds some quite new features to Scottish Poor Law Administration. It empowers local authorities to provide instruction and training, and to require the performance of work in particular cases as a condition of receiving out-door relief. The latter provision brings Scottish administration into line with the English system in another feature. The names of the principal poor law institutions in the two countries—"poor-house" and "work-house"—have hitherto probably sufficiently indicated one of the differences between the systems of relief, there not being in Scotland the same obligation on the part of the recipient in the matter of performance of tasks as in England.

The interests of poor persons are furthered by the new law in several ways. It has always hitherto been a principle of Scottish poor-law relief that local authorities had, in assessing the amount of relief, to look to all the sources available for the maintenance of the applicant. The new Statute qualifies that rule and provides for the disregard of certain forms of income received from other sources for special needs, e.g., the first 5s. of sick pay received from a friendly society, the first 7s. 6d. of National Health Insurance benefit, etc.

The rights of appeal of poor persons in cases where relief is refused or inadequate relief is granted are strengthened and provision is made to secure that all poor persons living in similar circumstances in the same area shall be treated equally. This removes an admitted anomaly.

Of course, the coming into force of Part II of the Unemployment Act of 1934 will relieve local authorities of a large proportion of the able-bodied poor, and they will be responsible only for those not dealt with under that Act. The two Statutes together should go far to place on a more satisfactory basis the care of unfortunate citizens who have fallen upon evil days, in addition to providing more efficient administrative machinery to deal with a subject which has been in such great—one might say appalling—prominence in recent years.

Book-keeping for Solicitors.

IV.

THERE are several methods advocated for dealing with petty cash. Each has its merits, but the one that is recommended is that which gives the minimum of clerical labour. It will be obvious that the petty cash book is merely a part of the general cash book bound up separately. Hence, the sums withdrawn from the solicitor's banking account and utilised for petty cash expenditure should be dealt with in the same way as the payments made directly from the banking account by means of cheques, and they will fall roughly under the same headings as those mentioned in the last article. Consequently, the method advocated is as follows: The petty cash book is opened with a round sum drawn from the banking account, and at intervals, say, weekly, a cheque is drawn for the total disbursements during the period, so as to make up the balance of cash to the original sum. The amount so drawn will be entered in the outside column of the credit side of the general cash book, in the same way as other payments, but, instead of being posted to the ledger, will be posted to the appropriate folio in the petty cash book.

As stated above, the payments from petty cash may be grouped under similar headings to those mentioned in the last article, and it will be convenient to head the columns in the petty cash book appropriately. Thus, there will be a total column, a column for amounts advanced on clients' account, another for clients' disbursements, and others for the solicitor's personal and office expenditure, such as drawings, lighting, stationery, library, subscriptions and a general expenses column. The same procedure will be adopted as in the case of payments out of the banking account. Thus, the payments advanced for clients will be posted individually to the respective client's ledger account in the general ledger. Those clients' disbursements which are to be included in the bills of costs will be extracted on to draft bill slips, and the total of the column at the end of the financial period will be posted to the debit of the disbursements account in the private ledger. The total of the personal and office expenses columns will also be posted to the debit of the appropriate accounts in the private ledger also at the end of the financial period, so that the double-entry in respect of the whole of the petty cash payments in the general cash book will be completed.

It will be clear that not infrequently the solicitor will have client's money in hand when the matter is completed, and he will be instructed to deduct his costs and remit the balance. In such cases it will be necessary to adopt one of two alternatives: either to draw a cheque on client's moneys

banking account and pay it into his own, or else to leave the money in client's banking account until there are a number of items to be withdrawn and then draw a cheque for the total. The majority of solicitors will find this latter the most convenient method, and it will be found advantageous for the solicitor, when receipting the client's bill of costs, to enter the amount to be withdrawn in a rough memorandum book. Periodically, say, monthly, or at shorter intervals where the practice is large, the total will be ascertained and a cheque drawn on the client's account. When entering up the cheque in the general cash book it must be remembered that it represents both a payment out of client's account, and so will be entered on the right-hand inside column, and at the same time a receipt by the solicitor, which will be entered in the outside column of the left-hand page. The amount must, of course, be entered in detail so that the appropriate client's accounts may be debited and credited.

The majority of banks will permit of transfers between one account and another by a simple letter of request, instead of by cheque, or by an unstamped transfer form, books of which may be obtained from certain law stationers. In such cases the procedure will be the same, except that a transfer form takes the place of a cheque.

So much then for the process of keeping the books, and it only remains now to explain how to close them at the end of the financial year. In the first place, inquiry should be made as to the outstanding expenses such as rent, rates, etc. If, say, the books are closed on the 31st December, and the rent is paid up to the 30th November, then there will be another month's rent to be taken into account. This is done simply by debiting the Rent Account in the private ledger with the amount and, to complete the double entry, crediting the same account with a similar amount, so that it forms the opening balance for the next year. Payments in advance will be dealt with similarly, except that the account will be credited with the amount paid in advance and debited with the same amount as an opening balance. The balances of the various expenses accounts will be transferred to the debit of an income and expenditure account. To this account also will be credited the balance of the bills delivered account, but before doing so the latter will require adjustment. It will be remembered that the total of the bills, both profit charges and disbursements, has been credited to the bills delivered account, and that the various clients' disbursements have been debited to the clients' disbursements account in the private ledger. If, then, the balance of this latter account is transferred to the bills delivered account the balance of the latter will represent the gross profit for the year. This balance will be still further reduced by transferring to the bills delivered account the total of the allowances account in the private ledger. A conservative estimate should be made of the bills not rendered at the date of closing the accounts, and this amount should be added to the bills delivered account and brought down as a debit balance for the next account, in the same way as payments in advance. This balance will appear in the balance sheet as an asset under the heading of "Bills not delivered."

The balance of the income and expenditure account will thus represent the profit for the year. The balance sheet can be prepared from the balances on the client's ledger, private ledger and cash book, the item of clients' balances under the heading of "creditors" on the liabilities side being off-set by the items on the assets side "Cash at bank on clients' account."

This concludes our brief description of a book-keeping system which fulfils the requirements of the new rules and at the same time provides the solicitor with adequate records of his financial transactions. It has been impossible, in the space available, to give anything but an outline of the system, but it is hoped that our readers will find in it sufficient material to enable them either to convert their existing system to comply with the new rules, or else set up an efficient system where formerly there was none. We shall be only too happy to assist subscribers with any points of difficulty or doubt which may arise.

"Findings Keepings."

When we were children most of us believed implicitly in the truth of the maxim "Findings Keepings." Many a rousing battle has been fought in defence of rights arising out of this belief: in our young days it was an invariable law.

It is interesting, therefore, to observe that this childhood belief has its origin in the laws of England and that the maxim applies, within certain limits, to grown-ups.

It is clearly laid down that *de facto* possession is, as against anyone but the true owner, strong enough to vest in a finder all the legal rights which the true owner himself possesses. Thus, should A find a gold watch on common land, and while walking home be robbed by B, A may bring an action against the thief for the return of the watch or its value. In the case of *Armory* v. *Delamirie* (1721), 1 Str. 505, a boy found a jewel and took it to a jeweller for sale. On the jeweller refusing to return it, the boy took action, and it was held that he was entitled to the return of the jewel or else to its full value, irrespective of the fact that he had only found it, and that the jewel obviously could not have belonged to him. Similarly, in the case of *Bridges* v. *Hawkesworth* (1851), 21 L.J., Q.B. 75, a person found a bundle of notes on the floor of the shop and handed them to the shopkeeper to be returned to the true owner. The latter put in no claim, and the shopkeeper retained the notes as having been found on his premises. It was held, however, that he must render them to the finder as the latter had no intention of giving up possession and had only deposited them with the shopkeeper as being the most likely person to get in touch with the true owner. The cases quoted above go to show the strong position a finder is in—"possession is nine-tenths of the law." There are, however, several qualifications which must be noted.

The first and most important of these qualifications is the duty a finder owes to take reasonable steps to discover the true owner—a technicality of the law a child would not appreciate and would consider totally unnecessary! Secondly, there is the case of *South Staffordshire Waterworks* v. *Sharman*, 65 L.J., Q.B. 460, where it is laid down that if an article is found upon land over which the owner has a manifest intention to exercise his control, the article does not belong to the finder thereof, but is presumed to belong to the owner of the land.

This last case is distinguished from the case of *Bridges* v. *Hawkesworth*, *supra*, on the ground that the shopkeeper was not exercising sufficient control over the premises to warrant his claiming the bundle of notes in that the public were at liberty to enter the premises at will in order to examine his wares.

Two further cases there are which should be mentioned in order to show the position of a finder with regard to criminal as opposed to civil law.

In the case of *Cartwright* v. *Green* (1803), 8 Ves. 405, the facts were as follows: A bureau was delivered to a carpenter for repairs, and during the course of the repairs the carpenter discovered a secret drawer in which was hidden a sum of money. This sum he subsequently spent. It was held that as the bureau was delivered solely for the purpose of repairs the extraction therefrom of a sum of money, even though it lay there unknown to anyone, constituted a felonious taking.

The second case is that of *Merry* v. *Green* (1841), 7 M. & W. 623. In that case a person who bought a bureau at a public auction subsequently found a secret drawer which contained a purse of money. This money he appropriated. It was held such an appropriation would constitute a larceny (*a*) if he had express notice that the bureau alone and not its contents (if any) was sold to him, or (*b*) if he had no reason to believe that anything more than the bureau was sold. Had he, however, reasonable grounds for believing that he bought the bureau with its contents (if any) he had a colourable right to the property, and so had committed no larceny.

The law therefore may be summed up as follows: Finding is keeping, provided (*a*) the article is found upon premises or land over which the people—as opposed to a body corporate or an individual—have control (e.g., common land, high roads, etc.) and (*b*) genuine attempts have been made to discover the true owner and the owner cannot be found.

Company Law and Practice.

THIS week I propose to consider the position of joint holders of shares in a limited company, and their principal rights and liabilities.

Joint Shareholders

There is nothing to prevent shares being allotted to and registered in the names of two or more persons jointly, and the majority of articles contain provisions governing such allotment and registration; for joint holdings is a principle of great usefulness, particularly in the case of the executors of a deceased member, who wish perhaps to be registered themselves as members in respect of the shares which their testator held. As to who may become a member, by s. 25 (2) of the Act, every other person (i.e., other than a subscriber of the memorandum mentioned in sub-s. (1)) who agrees to become a member of a company, and whose name is entered in its register of members, shall be a member of the company. By virtue of the Interpretation Act, 1889, s. 19, the word "person" will here include a body corporate (apart from indications of a contrary intention): see also *Fell* v. *Derby Leather Company Limited* [1931] 2 Ch. 252. "A" Company Limited may, if its memorandum and articles permit, become a member of "B" Company Limited, a proposition supported by s. 116. In addition, provided the authorisation which I have just mentioned is present, the Bodies Corporate (Joint Tenancy) Act, 1899, s. 1, permits a limited company and an individual to be capable of holding as joint tenants shares in another company.

With regard to the effect of joint holdings of shares, *In re Maria Anna and Steinbank Coal & Coke Company: Hill's Case*, 20 Eq. 585, is authority for the proposition that when shares have been registered in the joint names of two persons, one of whom had since died, and when the articles of association were silent as to the liability thereby incurred, a joint liability only, and not a joint and several one, was contracted, and this liability survived on the death of the joint owner: the consequence being that the survivor was alone liable to be placed on the list of contributories. From the point of view of the Company and of security, joint and several liability is clearly to be preferred; and my readers will recollect that Art. 12 of Table A provides that the joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof. The absence of this or a similar article will bring into play the principle contained in *Hill's Case* (*supra*).

Considerable importance frequently attaches to the order in which the names of joint holders are placed upon the register. In particular this order may become weighty in considering the provisions of the company's articles with regard to the receipt of notices a demand for a poll, and voting by joint holders of shares. I would like to deal seriatim with these three points, and I hope my readers will forgive my quoting in this connection certain of the provisions of Table A. My reason for so doing is to clarify the point I am making, and in no way to assume their ignorance.

Article 105 of Table A says that a notice may be given by the company to the joint holders of a share by giving the notice to the joint holder named first in the register of members in respect of the share. But this order of precedence does not apply to the receipt of dividends, for by Art. 94, if several persons are registered as joint holders of any share, any one of them may give effectual receipts for any dividend or other moneys payable on or in respect of the share.

Where the right to demand a poll is given by the articles of association to "members holding" at least a specified number of shares, joint holders of that number of shares may demand a poll without the support of any other member: *Siemens & Co. Limited* v. *Burns* [1918] 2 Ch. 324. The reasons for the decision are set out at p. 338, per Swinfen Eady, M.R., and when summarised would appear to be that the two joint holders of the required number of shares together made one member, but, by reason of the definition clause in the articles 'Words importing the singular number only, include the plural number and vice versa" where the context so requires or admits, one member was the equivalent of "members" so as to satisfy the technicality contained in the article. Another case on a similar point is *Cory* v. *Reindeer Steamship (Limited) and Others*, 31 T.L.R. 530, but the judgment there as reported is unfortunately short and uninformative.

On the question of voting, Art. 54 of Table A provides that on a show of hands every member present in person shall have one vote, and on a poll every member shall have one vote for each share of which he is the holder; and by Art. 55, in the case of joint holders the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders; and for this purpose seniority shall be determined by the order in which the names stand in the register of members. It must be apparent that much forethought should be given to the order in which the names of joint shareholders are placed on the register, since the right of voting is one of the most valuable of the rights conferred by membership of a company. Let us see what the two principal cases on the point have to tell us: these two cases are *In re T. H. Saunders and Co. Limited* [1908] 1 Ch. 415, and *Burns* v. *Siemens Brothers Dynamo Works Limited* [1919] 1 Ch. 225.

In *In re T. H. Saunders and Co. Limited* (*supra*), the real question in the case was whether a company is entitled to insist on inserting in the register of its members a statement that certain members are entered on the register as the executors of a deceased shareholder. The facts in the case were shortly as follows: M was the registered holder of shares of the company. Upon his death his executors requested the company to register them as members in respect of the shares formerly held by him. The company refused to register the executors in the company's books otherwise than in their representative capacity, and as being the parties entitled legally to transfer the shares held by the deceased. The court held, on an application by the executors to rectify the register, that the executors were entitled to have their names entered on the register, without any statement that they held the shares in a representative capacity; and as to the order of their names, Warrington, J., said, at p. 423: "It seems to me that the joint holders of shares are entitled to arrange among themselves which of them shall stand first on the register of members and exercise on behalf of all the right of voting which belongs to them collectively."

This observation of Warrington, J., was approved and applied in the case of *Burns* v. *Siemens Brothers Dynamo Works, Limited* (*supra*). B and H were the registered joint holders of all the company's shares except the seven shares belonging to the signatories. By the articles the first-named holder, B, was alone entitled to vote, and the second-named holder, H, could neither vote nor be appointed proxy for a poll. Therefore if B was ill or absent the voting power was lost. In the course of his judgment, Astbury, J., said at p. 231: "Now the trustees are the present legal owners of these shares, and entitled to exercise their full voting rights thereon so long, at all events, as they do so fairly and honestly. It was intended when the shares were registered in their names that these voting rights should be a reality . . . The Dynamo Company and its directors are, I think, under an obligation in law not to prevent a fair and reasonable exercise by the members of their rights of dominion in their

own property, consistent with the constitution of the company of which they are the principal corporators, and as between the Dynamo Company and the trustees the absolute dominion in these shares is in the latter." His lordship held that in order to enable B and H effectually to exercise their voting power in all circumstances they were entitled to have their holding split into two joint holdings with their names in different orders, and that the register must be altered accordingly.

Considering this decision from another view-point, it was followed by Maugham, J., in the case of *In re Hobson, Houghton and Company, Limited* [1929] 1 Ch. 300, which case is authority for the broad proposition that articles of association restricting transfer of shares should be so construed as not unreasonably to prevent shareholders from enjoying a fair and reasonable exercise of their powers as members of the Company.

A Conveyancer's Diary.

[CONTRIBUTED.]

Priority of Title under Mining Code.

THE importance of priority of title having regard to the application or otherwise of s. 15 of the Mines (Working Facilities and Support) Act, 1923, is indicated by the decision in *London and North Eastern Rly. Co.* v. *Hardwick Colliery Co. Ltd.*, reported in *The Times* of the 17th October. The section in question incorporates a revised version of ss. 78-85 of the Railways Clauses Consolidation Act, 1845, and deals in the more elaborate manner necessitated by the prevalence of deep mineral workings with the respective rights of railway company, mineowner (a term which " includes the owner, lessee, or other person entitled to work and get minerals ") and royalty owner, on the subsidence of railway works due to the abstraction of the subjacent minerals. The formulation of the scheme embodied in the aforesaid sub-section was expedited by the judgment of the House of Lords in *Howley Park Coal and Cannel Co.* v. *London and North Western Railway Co.* [1913] A.C. 11, where the inadequacy of the old forty-yard limit became manifest in view of the decision that the provisions of the 1845 Act did not deprive a purchaser of land of his natural right of support against the vendor outside the statutory area. The new code, it will be remembered, provides in addition to the forty-yard limit beyond the railway works—called the " inner area "—an " outer area of protection," which extends to a distance beyond the railway or the works of the company on all or both sides equal to one-half of the depth of the seam and exists, of course, only where the seam depth exceeds eighty yards. Different measures of compensation are, in the result, prescribed for these respective areas, and among them there appears a liability on the part of the mineowner to contribute according to the various percentages set out in the First Schedule towards the restoration of a railway injured by workings over 160 yards below the surface in the case of railway works not protected by a counter notice (*ibid.* s. 79 (A)). In *London and North Eastern Railway Co.* v. *Hardwick Colliery Co. Ltd.* the plaintiff claimed £237 10s. 10d. in respect of such contribution, and the question turned upon whether in the circumstances the matter came within the provisions of the 1923 Act at all. Section 85 (B), sub-s. (2), within the afore-mentioned s. 15, provides :—" Nothing in this Act shall alter, diminish or affect any right to let down the surface, either unconditionally or subject to payment of compensation, or to any other condition, which a mineowner or royalty owner may possess, whether by statute grant lease agreement or otherwise, derived from a title antecedent to the acquisition by the company [i.e., the railway company] of their interest in the surface, or conferred on him by a reservation contained in the grant to the company, and a mineowner having such a title and having served . . . [the requisite notice] shall be free to work any such minerals, as to which a counter-notice shall not have been received, discharged from all the restrictions and provisions of this Act, other than those contained in sub-section (2) of section seventy-nine of the Act "—which relates to damage or obstruction occasioned by improper working. In the case being considered, no counter-notice had been served and there was no question of improper working. The railway company had acquired the surface of three pieces of land in 1893, 1895 and 1897 respectively. The leases under which the colliery company was working out the coal were taken in 1916 as to the first two areas, and in 1920 as to the third. These were the successors of much earlier leases granted to the defendants or their predecessors many years before the railway company had acquired the respective surfaces, the latter having been surrendered when the new leases were granted. It was admitted that the colliery company had a right to let down the surface both under the earlier leases and the existing ones, and it was contended for that company that s. 85 (B), sub-s. (2), *supra*, applied with consequential relief from any obligation to contribute towards the cost of restoring the railway on the ground that the right to let down the surface was antecedent to the railway company's acquisition of the surface. This argument was not acceded to, Farwell, J., intimating that in order that the mineowner might avail himself of the sub-section, he had to show that by a title granted to him antecedent to the acquisition by the company of the surface he had a right to let down the surface. The mineowners having surrendered their leases and taken new leases, took themselves out of the protection they might otherwise have got under the sub-section. In the course of his judgment the learned judge said that he appreciated that it might perhaps seem curious that a mineowner who had acquired a right to let down the surface long before the railway company purchased the surface, and who was still the mineowner, should not have the protection of the section.

Landlord and Tenant Notebook.

Conduct of Intending Tenant a Ground for Refusing Specific Performance.

IN most cases it will be found more easy to advise a tenant as to his chances of obtaining relief against forfeiture than to advise a tenant as to his prospects of getting specific performance of an agreement for a lease containing terms he has already broken. In using the term " tenant" I may, in both cases, be said to sacrifice accuracy to convenience; for he who enters and occupies under an agreement for a lease may not yet be, and he whose lease has been forfeited (though he be " entitled " to relief) is no longer, a tenant.

Two distinct motives have actuated courts of equity when refusing specific performance to an unworthy intending tenant. One is the common-sense one : English courts do not make futile orders, so if the conduct complained of constituted a cause of forfeiture, a decree of specific performance might be refused as useless. The other is the reluctance of a court of conscience to foist upon a landowner a tenant likely to cause trouble.

In applying the " futility " principle care must be exercised, because it was some time before one could say whether the attitude of the court was based on one or on two hypotheses, namely, on the supposition that the lease would be voidable by the landlord, or on that supposition plus the supposition that no relief would be granted. Perhaps I may illustrate the point by recalling a series of well-known advertisements of petrol which appeared in the daily press some time ago, the theme of which was : If we had a car we could (say) go up that hill in top gear, if we had so-and-so's petrol. What the earlier

authorities do not make clear is whether the learned chancellors and vice-chancellors were saying: We refuse the decree, because if we granted it the landlord would have a right to re-enter immediately; or, We refuse the decree, because if we granted it the landlord would have a right to re-enter immediately, and the circumstances are such that we would not grant relief to you, the tenant.

Thus, in what has been considered the leading case on the subject, *Lewis* v. *Bond* (1853), 18 Beav. 85, the plaintiff had occupied for some years under an agreement for a ninety-nine-year underlease which would, as he knew, being familiar with the head lease, prohibit him from conducting a beershop on the premises. Nevertheless he had opened such an establishment, and the much-cited passage from the judgment refusing specific performance runs: "The court will not compel a grant of that, which, if already granted, would have been forfeited."

This leaves us guessing when we consider whether, as a general rule, the factor of relief should be taken into account; for in the circumstances of that case, it is certain that the mesne lessor would not have been restrained from re-entering.

Likewise in *Gregory* v. *Wilson* (1852), 9 Hare 683, a plaintiff asking for specific performance of an agreement for a seventy-five-year lease of property occupied under the agreement since 1814 was refused a decree when it appeared that he had not only broken some repairing covenants but also a covenant to insure; but in this case the question of relief was touched upon *obiter*, and it was pointed out that if the lease had been executed it would have been forfeited, and the forfeiture would have been one against which the court would not have relieved.

The matter was next referred to in cases arising out of the question whether or not s. 14 of the Conveyancing Act, 1881, applied to agreements for leases. Pre-1925 text-books, as readers may be aware, contain traces of the struggle which raged round the question whether forfeiture notices were necessary in cases where tenants held under tenancy agreements or agreements for leases, a point now happily settled by L.P.A., 1925, s. 154, by virtue of which "lease" in that part of the Act (which includes s. 146, that dealing with forfeiture proceedings) includes underlease "or any other tenancy." The first decision on the old s. 14 was *Coatsworth* v. *Johnson* (1886), 55 L.J., Q.B. 220. It was a claim for trespass by a forcibly ejected "tenant" who had hardly a leg to stand upon, for he had incurred what would have been a forfeiture before any rent became due and had been ejected as a tenant at will. But Lord Esher's judgment is on the basis that if the plaintiff had had merits, the case would have been different; as things were, "I am of the opinion that . . . no Court of Equity would have made a decree of specific performance in favour of the plaintiff." *Swain* v. *Ayres* (1888), 21 Q.B.D., 289, C.A., was another negative authority, the same Master of the Rolls pointing out that it would not be a case for relief, without explicitly telling us what he would do if it were. This, however, was quickly followed by *Strong* v. *Stringer* (1889), 61 L.T. 470, an action ultimately settled out of court, but in which, giving judgment on a preliminary point of law, Kekewich, J., held that if the forfeiture were by statute such that relief could be granted, he was bound to consider the matter, and a plea that the landlord would have had a thus qualified right of re-entry had the lease been executed is thus in itself no answer to a claim for specific performance.

On the other point, that is, when there has been no breach of condition or what would have been a condition, under what circumstances will specific performance be refused, authority is sketchy, if not scanty. Leaving out of consideration such matters as affect the agreement itself—fraud, and the like—we may commence with *Gourlay* v. *Duke of Somerset* (1812), 1 Ves. & B. 68, in which, the defendant complaining of bad cultivation of a farm, it was said that if there were gross waste the court would refuse specific performance, even if this were not a cause of forfeiture. In *Gregory* v. *Wilson*, *supra*, it was argued that if the court did not find that the agreement gave a right of re-entry (which was in issue) it would not refuse the remedy unless the neglect to perform covenants was "wilful and obstinate"; this was accepted, but Lord Eldon interpreted the expression as meaning that the breach must be due to mistake or accident, so that once the covenantor knew what the position was the infringement was necessarily "wilful." In *Parker* v. *Taswell* (1858), 2 De G. & J. 573, a somewhat vague agreement for a lease provided for certain improvements, such as drainage, the landlord undertaking to construct drains, the tenant to "lead" the tiles. There was some dispute, in which both parties displayed firmness and sturdiness, or obstinacy and pig-headedness (according to point of view) as to the exact extent of the tenant's duty, and the court said: "But even assuming it to be a covenant on his part to lead the materials, would his refusal amount to such a breach as would disentitle him to specific performance? I think not. The authorities cited show that the court will not refuse its aid, unless the breaches of the agreement are gross and wilful." And in *Strong* v. *Stringer*, *supra*, Kekewich, J., may have smoothed the way for the compromise by observing, in his ruling on the point of law referred to: "It may be that, when I come to hear the evidence, the defendant will prove that this was a wilful breach of covenant; that there are circumstances which disentitle the plaintiff to specific performance." So that, beyond the indication that knowledge is a factor, we are somewhat in the dark as to what will be considered gross and wilful.

Our County Court Letter.

THE REMUNERATION OF MARINE ENGINEERS.

In *Knowler* v. *John Cory & Sons, Ltd.*, recently heard at Cardiff County Court, the claim was for eighteen weeks' wages in lieu of leave. The plaintiff's case was that (1) the Maritime Board's regulations provided that an officer, employed in foreign-going ships, was entitled to fourteen days' leave in each year of continuous service in employment, and, if such leave was not taken, the officer was entitled to a payment in lieu thereof; (2) having remained on duty, when he might have gone on leave, the plaintiff was entitled to the above amounts. The defence was that (*a*) the plaintiff had begun his employment before the creation of the Maritime Board, whose regulations therefore did not apply to him; (*b*) on the termination of each particular voyage, the articles expired, and the plaintiff could make no further claim; (*c*) the claim was statute-barred. In a reserved judgment, His Honour Judge Thomas held that (1) it was immaterial that the plaintiff had entered the defendants' employ prior to the creation of the Board, and the regulations were therefore incorporated in his contract of service; (2) even if the plaintiff had gone home for a few hours, or for week-ends, he had been in the continuous employ of the defendants; (3) the terms, set out in the Board's handbook, allowed for a claim to be made, even after the termination of the employment, and the Statute of Limitations did not apply. Judgment was therefore given for the plaintiff, with costs, subject to a stay of execution, on notice of appeal being given within ten days.

EASEMENTS ON SEVERANCE OF TITLE.

The importance of keeping old documents, even if only ancillary to the title deeds, was recently illustrated at Warwick County Court in *Woodward* v. *McDonagh*. The claim was for £12 10s. as damages for the rebuilding of a wall, and an injunction against its future demolition. The plaintiff's case was that (*a*) he was the owner of Commercial Buildings, Warwick, which had once been in common ownership with the

adjoining property of the defendant, (*b*) in 1852 both properties were put up for auction (Commercial Buildings being Lot 2 and the defendant's property Lot 3) and the conveyance of Lot 2 stated that it was "subject to the right by the owners and occupiers of the premises known as Lot 3 of using the road from the Saltisford up to the present back door leading to Lot 3," (*c*) Lot 2 passed by devise in 1881, and by another devise in 1902, to trustees for sale, who (on the 15th January, 1931) conveyed the property to the plaintiff, (*d*) the defendant had purchased his property in 1927, and in 1933 the plaintiff had built the wall, in order to allow his tenants to cultivate a piece of land, which had formerly been an open space for the drying of clothes, (*e*) the wall did not obstruct the defendant's right of foot and roadway to the back door to the Birmingham-road. The defendant did not object to the production of the auction poster (which came from proper custody) but his case was that the land always had been a playground, and the doctrine of implied grant entitled him to go all over it, and not only direct to the back door. Corroborative evidence was given by four witnesses, as to the user of the land for over fifty years, but the defendant could only produce the conveyance to himself, having failed to trace the earlier deeds. His Honour Judge Drucquer held that it was impossible to imply a grant, and there was no evidence of a prescriptive right. Judgment was, therefore, given for the plaintiff, but, as he had raised no objection to the building of the defendant's petrol filling station, it was suggested that he might permit an additional user of the right of way in return for a small acknowledgment.

RECENT DECISIONS UNDER THE WORKMEN'S COMPENSATION ACTS.

THE CAUSE OF CHRONIC OSTEITIS.

At Newcastle-on-Tyne County Court, in *Littlefair* v. *Consett Iron Co., Ltd.*, the applicant's case was that (*a*) in 1921, while an engine plane man, he had sustained a fractured leg, but compensation had ceased on the 27th July, 1933; (*b*) the inflammation of the bone was due to the wound opening of itself. The respondents' medical evidence was that certain cuts on the applicant's leg were caused by a sharp instrument, such as a razor. His Honour Judge Thesiger held that the applicant's condition was due to his own deliberate action, and judgment was therefore given for the respondents, with costs.

HEADACHES AND EYE INJURIES.

In *Ford* v. *G. J. Millman & Sons, Ltd.*, recently heard at Bristol County Court, an award was claimed (at 9s. a week) from the 9th to the 19th March, 1934. The applicant's case was that (*a*) on the 1st May, 1929, when he was under fifteen, he was removing upholstery springs from a box, when one of them sprang up and injured his right eye; (*b*) after several operations, he was still losing time from work through severe headaches, which were due to the extra strain on his left eye; (*c*) he had never had headaches, or worn spectacles, before the accident, and he could not now read for long periods. The respondents contended that the headaches were not due to the accident, but to the applicant's general nervous condition. His Honour Judge Parsons, K.C. (sitting with a medical assessor), found that the headaches were due to the damage to the right eye, which indirectly affected the left eye. An award was made of 13s. 6d., with costs.

THE DEFINITION OF PARTIAL DEPENDENCY.

In *Preece* v. *Shropshire, Worcester and Staffordshire Electric Power Co.*, recently heard at Hereford County Court, the applicant's case was that: (1) she was partially dependent upon the earnings of one Evans (her son by her first marriage), who had been electrocuted while working for the respondents, his wages having been £3 17s. 8d. per week; (2) although he had lived with an aunt, the deceased had become reconciled to his step-father, and (after the latter's death) the deceased had contributed 10s. a week to the support of his mother (the applicant) from 1930 until his own death last November; (3) at Christmas, 1932, he had intervened when the applicant applied for out-relief, and his income tax had been reduced owing to his supporting his mother. The respondents denied that there was any partial dependency, their case being that (*a*) the deceased had bequeathed all his property by his will to his aunt, to whom he had stated that he was not supporting his mother; (*b*) the applicant had told the relieving officer that she received nothing from her sons, but her application was refused on the ground that they were in a position to contribute to her support. His Honour Judge Roope Reeve, K.C., made an award of £75, but it transpired that £78 had been paid into court. The balance was therefore ordered to be repaid to the respondents, no order being made as to costs.

ACCIDENT TO SEAMAN.

In the recent case of *Prosser* v. *Elders & Fyffes, Ltd.*, at Bristol County Court, an award was claimed on the following grounds: (1) the applicant was a fireman trimmer in the s.s. "Samala," and—while at Pueto Barrios, in the West Indies—a lurch of the ship had caused him to fall and injure his left hand; (2) his pre-accident wages had been £2 17s. 6d. a week, and full compensation (viz., £1 8s. 10d.) was paid from the 14th April, 1933, until the 13th May, 1934, when it was reduced to £1 a week; (3) the applicant was not fit for light work (as alleged) and was still totally incapacitated, as he was practically a one-armed man, and was unable to obtain work in competition with those who were fit. The respondents, while admitting that the applicant was not a malingerer, contended that he would be fit for any work (except heavy labour with both hands) once his mind was diverted from the injury by the termination of the proceedings. His Honour Judge Parsons, K.C. (sitting with a medical referee), made an award on the basis of total incapacity from the date of reduction of compensation, until such time as the applicant should receive unemployment insurance benefit.

Obituary.

Mr. R. W. H. M. PALK.

Mr. Robert Wilmot Henry Malet Palk, Barrister-at-Law, of Paper-buildings, Temple, died on Wednesday, 10th October, at the age of sixty-five. Mr. Palk was called to the Bar by the Inner Temple in 1893.

Mr. C. E. BARRY.

Mr. Charles Edward Barry, LL.D., solicitor, of Bristol, President of The Law Society in 1932-33, died at Clifton on Friday, 12th October, at the age of seventy-five. Mr. Barry was educated at Marlborough College, and served his articles with Messrs. Tilleard, Godden & Holme, of Old Jewry, E.C. He was admitted a solicitor in 1881. He went to Bristol, and in 1884 joined the late Mr. Beckingham, succeeding to the practice on that gentleman's death in 1885. Mr. Barry had since carried on the business under the title of Messrs. Barry and Harris, in partnership, from 1887 until 1920, with the late Mr. F. J. Harris, and more recently with Mr. D. F. Harris and Mr. A. V. Bridge. He had twice been President of the Bristol Incorporated Law Society, and was Chairman of the Solicitors' Benevolent Association in 1927. The honorary degree of LL.D. was conferred on Mr. Barry by Bristol University on the occasion of The Law Society's Provincial Meeting at Bristol in 1932 during Mr. Barry's year of presidency.

MR. H. M. HUGHES.

Mr. Hugh Meyric Hughes, solicitor, of Shrewsbury, died on Saturday, 13th October. Mr. Hughes, who was admitted a solicitor in 1907, was until recently deputy-coroner for Shrewsbury.

MR. B. PENNY.

Mr. Bruce Penny, solicitor, Town Clerk of Lambeth, died in a nursing home on Wednesday, 17th October, at the age of fifty-five. He served his articles with the Town Clerk of Southampton, and was admitted a solicitor in 1900. He held the offices of Assistant Solicitor to the Borough of Southampton, Town Clerk of Northampton, and Town Clerk of Luton, before his appointment as Town Clerk of Lambeth in 1912. Mr. Penny represented Lambeth on the Association of Municipal Corporations, and was on the Law Committee and the General Purposes Committee of that body.

MR. J. B. PURCHASE.

Mr. John Barling Purchase, solicitor, senior partner in the firm of Messrs. John B. Purchase & Clark, of Pall Mall, S.W., died on Thursday, 11th October. Mr. Purchase was admitted a solicitor in 1885.

MR. P. J. SKELTON.

Mr. Peter John Skelton, solicitor, senior partner in the firm of Messrs. Skelton & Co., of Manchester, died at Cheadle, on Tuesday, 25th September, at the age of sixty-four. Mr. Skelton was admitted a solicitor in 1892. He was President of the Manchester Law Society in 1928, and a Director of the Solicitors' Benevolent Association. He was also a member of the Committee appointed by the Chancellor of the Duchy of Lancaster in December last to make Rules and Orders for regulating the practice at the Salford Hundred Court.

Reviews.

Concise Handbook of the Law affecting Landlord and Tenant. By R. BORREGAARD, M.A., of the Inner Temple, Barrister-at-Law. Second Edition, 1934. Demy 8vo. pp. li and (with Index) 292. London: Sir Isaac Pitman & Sons, Ltd. 8s. 6d. net.

The first edition of this work appeared in 1928, since which time about a hundred judicial decisions and a very important statute have brought about material modifications in the law affecting the relations between landlord and tenant. The learned author in preparing the present edition of his work has adhered to the plan of dividing his subject-matter into two parts—to wit (*a*) the general law of landlord and tenant, and (*b*) modifications of that general law affecting special tenancies, e.g., agricultural holdings, allotments, business premises, and controlled dwelling-houses. Not only law students but auctioneers and estate agents should find this volume very useful for their purposes.

Odgers on Pleading and Practice. Eleventh Edition, 1934. By W. BLAKE ODGERS, M.A., of the Middle Temple and the Western Circuit, and B. A. HARWOOD, B.A., of the Inner Temple and the Western Circuit. Demy 8vo. pp. lxxvi and (with Index) 560. London: Stevens & Sons, Ltd. 20s. net.

The last edition of this well-known work (the first edition of which was published in 1891) made its appearance only four years ago. The introduction of New Procedure in 1932 and the drastic alterations in the Rules of the Supreme Court made in 1933 rendered it essential that there should be a new edition. Opportunity has therefore been taken to revise the work throughout and bring it fully up to date. This necessarily involved extensive alterations to the chapters dealing with summary judgment, delivery of pleadings, payment into court and the summons for directions—in addition to an extra chapter on the New Procedure. The pending changes consequent upon the activities of the Lord Chancellor's Standing Committee have been noted as far as was possible up to the time of going to press. The Foreign Judgments (Reciprocal Enforcement) Act, 1933, is also noted. As to the volume generally, it is unnecessary to say more than that the present editors in revising have wisely followed the order and (so far as possible) the text of the original author whose fame as an authority on procedure and practice is never likely to be forgotten by all who came under his influence and benefited by his guidance. The necessary adjustments and additions to the original text have been chosen and inserted with singular felicity.

Books Received.

A Better League of Nations. By F. N. KEEN, LL.B., of the Middle Temple, Barrister-at-Law. 1934. Crown 8vo. pp. (with Index) 160. London: George Allen & Unwin, Ltd. 5s. net.

Notable British Trials: Trial of Sidney Harry Fox. Edited by F. TENNYSON JESSE. 1934. Demy 8vo. pp. xiii and 299. Edinburgh and London: William Hodge & Co., Ltd. 10s. 6d. net.

Chronological Table and Index of the Statutes to 31st December, 1933. 49th Edition. 1934. In 2 Volumes. Royal 8vo. Vol. I. pp. x and 741. Vol. II. pp. iv and 2010. London: H.M. Stationery Office. £3 16s. net.

Gibson's Statute Law. Eighth Edition. 1934. By ARTHUR WELDON, Solicitor, Honours 1881, and H. GIBSON RIVINGTON, M.A. Oxon, Scott Scholar, Clement's Inn, Daniel Reardon and John Mackrell Prizeman, 1900. Royal 8vo. pp. lxiv and (with Index) 808. London: The "Law Notes" Publishing Offices. £2 net.

Archbold's Pleading, Evidence and Practice in Criminal Cases. 29th Edition, 1934. By ROBERT ERNEST ROSS, of the Middle Temple, Barrister-at-Law, and THEOBALD RICHARD FITZWALTER BUTLER, of the Inner Temple, Barrister-at-Law, Midland Circuit. Demy 8vo. pp. cvi and (with Index) 1622. London: Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. £2 12s. 6d. net.

Municipal Election Law for Laymen. By WALTER HEAP, Solicitor, Town Clerk, Lytham St. Annes. 1934. Crown 8vo. pp. viii and (with Index) 68. London: Local Government Journal, Ltd. 2s. net.

Lectures, Reading and Examinations. By T. R. PARSONS, Sidney Sussex College, Cambridge. 1934. Crown 8vo. pp. ix and 42. Cambridge: W. Heffer & Sons, Ltd. 1s. 6d. net.

Outlines of the Law of Housing and Planning. By JOHN J. CLARKE, M.A., F.S.S., of Gray's Inn and the Northern Circuit, Barrister-at-Law. Second edition. 1934. Crown 8vo. pp. li and (with Index) 366. London: Sir Isaac Pitman and Sons, Ltd. 10s. 6d. net.

Civil Judicial Statistics for 1933. London: H. M. Stationery Office. 1s. net.

The Local Government of the United Kingdom (and the Irish Free State). Ninth edition. 1934. By JOHN J. CLARKE, M.A., F.S.S., of Gray's Inn and the Northern Circuit, Barrister-at-Law. Demy 8vo. pp. xiv and (with Index) 738. London: Sir Isaac Pitman & Sons, Ltd. 12s. 6d. net.

Bankruptcy, 1933: *Fifty-first General Annual Report by the Board of Trade.* 1934. London: H.M. Stationery Office. 9d. net.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited London, Liverpool and Birmingham.]

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to the Editorial Department, 29-31, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Assessment of Golf Club to Income Tax.

Q. 3055. We have been asked to advise as to the liability of a small country golf club for income tax, Sched. B, in respect of the land over which it has its links. The inspector of taxes contends that the golf club is assessable to income tax, Sched. B, as occupier of the golf course on one-third of the gross annual value assessed to income tax (Sched. A). The lands over which the club has its links are let to two different agricultural tenants, who we will refer to as A and B. A is tenant of a portion of the land now used by the club as part of the links and was tenant before the club was formed, and all that the club has is a licence from the owners to make greens and tees, etc., and use the land as a golf links. A's rent has been reduced by an amount equivalent to the rent paid to the owner by the golf club, but no restriction whatever is placed upon A as regards turning out sheep and cattle on the links, and in fact one or both are usually there. As regards B, he also was the tenant of the other land forming the remaining portion used as a links prior to the club acquiring rights over it. In this case there is an express demise (with the concurrence of the tenant) of the land in question, and the grant of the right to construct and use a golf course. No doubt some allowance is made to B by the landowner, but how much is not known. B also has no restriction placed upon him as regards turning out animals, except that he covenants not to plough the land. Actually the golf club makes no profit, as they get very few visitors and the course is maintained entirely out of the members' subscriptions, which are barely sufficient to pay the rents, groundsman's wages and other expenses. We have been unable to find any case dealing with liability of a golf club to be assessed under Sched. B, and should be glad of your opinion as to whether the club is or is not liable and if there is any case dealing with the point we shall be glad if you will refer us to it.

A. We agree that there is no direct authority in the point raised, though *Carlisle & Silloth G.C.* v. *Smith* [1913] 3 K.B. 75, is the authority for the taxation of profits derived from green fees under Sched. D. Occupation is a question of fact, and by virtue of r. 4 of Sched. B applying r. 2 of No. VII of Sched. A, Income Tax Act, 1918, "every person having the use of any lands is to be deemed the occupier thereof." Unfortunately the Court of Appeal decided, in effect, in *Back* v. *Daniels* [1925] 1 K.B. 526, that there may be two occupiers, each liable. Pollock, M.R., said: "I do not shrink from the fact that there may be two persons who may be chargeable as occupiers under Sched. B." But for that case we should have said that the revenue could only ask for one tax on the occupation and that the farmers having been assessed, that assessment covered the whole tax that could be claimed under this schedule. So long as that case stands as law, we regretfully give the opinion that an assessment can be made on the golf club.

Solicitor-Trustee—Charging Clause—Sharing Costs of a Country Professional Agent.

Q. 3056. A, who is a solicitor, is acting as executor of the will of a deceased client, and in the course of dealing with the estate he instructed a firm of solicitors in another town to act as his agent in various matters arising in connection with the estate. The solicitors in question have now submitted their costs, and they have arranged to allow a moiety thereof to A as his agency costs. Please say if A can accept payment of such costs in view of the fact that he is acting as executor of the will of his client? The will contained the usual clause empowering any executor who was a solicitor to act as solicitor to the estate and to charge for work done and for time and trouble taken by him or his firm.

A. "An executor may, when it is reasonable, employ a solicitor in the management of the testator's affairs, and that although he be himself a solicitor." ("White and Tudor's Leading Cases in Equity," 8th ed., vol. II, p. 608, citing *Harbin* v. *Darby*, 28 B. 325, and *Macnamara* v. *Jones*, Dick. 587, *Stanes* v. *Parker*, 9 B. 389.) "Only such proportion of a town agent's costs will be allowed as he is entitled to, and not the proportion belonging to the country solicitor, or by agreement to be paid to him": *ibid.*, p. 610, citing *Burge* v. *Brutton*, 2 Ha. 373, and *Re Corsellis*, 33 C.D. 160; 34 C.D. 675. There does not seem to be any difference in principle as between a town agent and an agent in another provincial town. We imagine that the case against sharing the country agent's costs would be even stronger as every solicitor is presumed to have a town agent. We do not think that the power to charge costs affects the position materially. Possibly some part of the moiety might be allowed as in lieu of travelling expenses.

Criminal Law—Larceny—Proving Ownership of Property—Effect of Dismissal on Technical Ground.

Q. 3057. A, being financially insolvent, absconds. To protect the estate, a creditor petitions in bankruptcy, and an interim receiving order is made, the Official Receiver being trustee. After the date of the receiving order a certain article which was on the premises of the debtor disappeared, and the police are informed by the solicitor to the petitioning creditor. The article is traced to a certain person, who is charged before the justices with larceny of the article, the property of the Official Receiver in Bankruptcy. Evidence is called that the article was on the premises at the date of the interim receiving order and afterwards, and that the said article was afterwards found in the defendant's possession, and that he failed to give a satisfactory account of it. The solicitor to the petitioning creditor was called by the police and stated that the interim receiving order was made on a certain date. No one was called from the office of the Official Receiver. The police then closed their case, and the defendant's solicitor immediately stated he had no case to answer. He submitted that the police must prove strictly that the property in the article was in the Official Receiver, and that this had not been done. The police submitted they had made out a *primâ facie* case without calling anyone from the Official Receiver's office to produce the files, but in view of the objection they asked for an adjournment for this to be done. The defendant's solicitor objected to this, and asked for a dismissal. The justices reserved their decision. I would be glad of your valued opinion on the following points arising: (1) Do you consider the police had made out a *primâ facie* case, or should they have produced the bankruptcy files, and strictly proved the receiving order and the vesting of the debtor's property in the Official Receiver as trustee. (2) Do you think in the circumstances the justices have power to adjourn the case to enable the police to call the additional formal evidence. (Your attention is called to

Hargreaves v. *Hilliam* (1894), J.P. 655; *Duffin* v. *Markham and Another* (1918), J.P. 281.) (3) If the justices should dismiss the case on the above grounds, it is considered the police would be barred from again bringing the above case forward. Do you agree? If not, will you please give authorities? (4) Can the police issue another summons on the same facts and have the second case heard before the present case is disposed of?

A. (1) The case would have been complete without formal proof of ownership. In an indictment it is not necessary to name the person to whom the property belongs, see r. 6 (1) of the rules scheduled to the Indictments Act, 1915, and no greater particularity is required in enquiries before justices with a view to committal for trial, or when they are trying summarily by consent an indictable offence. It is convenient, no doubt, to name the owner of the property, but the offence is stealing, and the jury or the justices are entitled to infer from the evidence in the present case that the property was not *res nullius* matter. If the vesting of the property in the Official Receiver did have to be proved it must be proved strictly by formal evidence of the receiving order, but it does not have to be proved. (2) The justices clearly have power to adjourn. The days have passed away when the defence can lie low and secure acquittal upon a technical objection in a matter which can be put right by a short adjournment. The cases cited are authority for a practice which is dictated by common sense and the duty of the justices to do justice. (3) If the justices have taken jurisdiction by consent their acquittal is final. If they have dismissed because the evidence is incomplete the accused can again be charged. The cases on *autrefois acquit* are too numerous to cite here, but the principle laid down is quite clear and acted upon as a matter of everyday practice. A dismissal under s. 25 of the Indictable Offences Act, 1848, is not a judgment at all, and the accused has never been put in peril of conviction. (4) There is no need of further process. The case ought not to be disposed of by dismissal on the ground indicated. If there be a dismissal under s. 25 of the Indictable Offences Act, 1848, the police are entitled to fresh process on a fresh information, or even to re-arrest (it is a felony); but they cannot well have two sets of proceedings running at the same time for the same offence.

Stipulation as to Payment of Vendor's Costs.

Q. 3058. A lease of certain property contains an option to purchase and provides that the title to the property shall commence with a particular deed, and that the costs of investigation, deduction and verification of the title and of getting in outstanding interests and of the conveyance from all necessary parties shall be borne by the tenant. Is the tenant's solicitor entitled to peruse the title deeds before the lease is signed? The landlord's solicitors contend that only the covenants and conditions affecting the property can be inspected.

A. Section 48 of L.P.A., is applicable and if and when the option to purchase is exercised, the tenant's solicitors will be entitled to investigate, notwithstanding that (subject to a good title being deduced in accordance with any stipulations as to title in the lease) the tenant will have to pay the vendor's solicitors' costs of deducing and completing. We know of no way in which the tenants can insist on an investigation before the execution of the lease, except by refusing to take a lease (assuming he has not bound himself to do so), until the landlord's title has been investigated. In the absence of such a stipulation before the tenant has bound himself to accept the lease, he cannot ask for his landlord's title, unless it is a sub-lease, when he is entitled to see the lease under which the landlord holds and have a copy of it. The fact that there is an option to purchase makes no difference. The condition as paying for getting in outstanding interests, if it refers to legal estates, is now under s. 42 (3).

Purchase by Wife of Trustee.

Q. 3059. Would you be good enough to advise us whether there is any statutory provision or any rule of law or equity forbidding the purchase of trust property by the wife of a trustee?

A. If the name of the wife is used as a mere cloak for a purchase by the trustee, the position is, of course, the same as if the purchase were by the trustee himself. In the Scotch case of *Burrell* v. *Burrell's Trustees* [1915] Sc. C. 333, it was held there was no absolute rule of law that a purchase by the wife of one of two or more trustees was illegal. This followed *Sutherland* v. *Sutherland* [1893], 3 Ch. 169, where it was held that a lease made *bonâ fide* by a tenant for life to his wife was valid. In the case of a purchase by a wife of a trustee, it is considered a case for enquiry arises. If a subsequent purchaser is satisfied that the wife paid for the property out of her separate estate, and that the price paid was a proper one, it is believed he could safely accept the title. It cannot be said, however, that the law is quite clear on the point, and if the beneficiaries under the trust are of full age, it would be much more satisfactory to get their confirmation.

Post-nuptial Settlement of Chattels Personal—Form of and whether Bill of Sale.

Q. 3060. A father wishes to give his furniture to his children but to retain the use for his wife and himself until the death of the survivor. Can this be done by a settlement vesting the furniture in trustees upon trust to permit the father and mother to have the use for their lives and on the death of the survivor in trust for the children? Would the settlement have to be registered as a bill of sale?

A. Certainly. For a suitable precedent, see "Davidson's Concise Precedents in Conveyancing," 21st Ed., p. 531. The document (not being on marriage) will not come within the exception of "marriage settlements" in s. 4 of the Bills of Sale Act, 1878, and is thus liable to registration as a bill of sale. A post-nuptial settlement of personal chattels where the settlor retains possession of the chattels is a good example of an absolute bill of sale.

Voluntary Conveyance to Three as Tenants in Common—Form and Number of Documents Needed.

Q. 3061. We are instructed by the owner of freehold house to prepare a deed conveying the property to her three children in such proportions that one takes one-fifth and the remaining two take two-fifths each, as tenants in common. It is proposed to prepare a deed of gift conveying the property to the three children upon the usual statutory trusts for sale, and to insert therein an agreement and declaration regarding the proceeds of sale and the rents and profits thereof until sale in the before-mentioned proportions. We should like to know whether you can see any objection to this course. We, of course, know the matter can be carried out by any of two deeds, viz., a conveyance to the three children as trustees upon the usual trusts for sale, with a separate instrument declaring what the trusts are, but it occurs to us in this particular case, as the trusts are very simple, that the whole matter can be carried out by one document as suggested.

A. We see no objection whatever to the proposal. There is nothing in the L.P.A., 1925, or allied Acts which makes it absolutely essential to have more than one deed. Section 27 (1) of L.P.A., 1925, clearly contemplates that in some cases there will be but the one document. "Where the beneficiaries and the trustees for sale are the same persons it is sometimes convenient to declare the trusts of the proceeds by the conveyance . . ." ("W. & C." 11th Ed., Vol. II, p. 404). It is suggested that in this case the trustees should be given more extensive powers of management and mortgage, etc., than their statutory powers. The form of the document will in fact follow that of a modern conveyance to persons as tenants in common (in equity). It is, of course, assumed for the purposes of this reply, that the three children are all of full age.

To-day and Yesterday.

LEGAL CALENDAR.

15 OCTOBER.—In 1842, the widespread distress in manufacturing districts, together with the Chartist agitation, produced such serious riots in Staffordshire that Chief Justice Tindal, Baron Parke and Baron Rolfe were sent down under a special commission to try the offenders. The trials closed on the 15th October. Fifty-five prisoners had been acquitted, fifty-four sentenced to transportation, 146 to imprisonment and hard labour, and eight to imprisonment without hard labour. Others got off more lightly, there being in all 274 rioters for trial.

16 OCTOBER.—On the 16th October, 1724, Mr. Baron Price was transferred from the Court of Exchequer to the Common Pleas. His reputation may be judged from the following lines:—

"When Price revived the crowding suitors' sight,
The Hall of Rufus was the seat of Right.
In all her arts was Fallacy beguiled,
The orphan gladdened and the widow smiled.
Sure to behold in every just decree
The friend, the sire, the consort shine in thee.
Mild Equity resumed her gentle reign
And Bribery was prodigal in vain."

17 OCTOBER.—In 1745, when Prince Charlie's army was marching on London, and Newcastle was preparing to stand a siege, the wife of William Scott, hostman of that city, was expecting her seventh child. The gates were closed, and no one could leave, but Mrs. Scott, anxious for a quieter place, was let down in a basket from the walls to the water-side. A boat carried her to the village of Heworth, in the County of Durham, where, two days later, on the 17th October, she gave birth to twins, William and Barbara. Thanks to his having been born in Durham, William was eligible for an Oxford scholarship. He became Lord Stowell, and one of the greatest lawyers of his time.

18 OCTOBER.—Mr. Justice Wilson, who died on the 18th October, 1793, was highly thought of as a judge. Thus a contemporary wrote of him: "As a counsel he was always heard with attention; as a judge he commands it. In giving a law opinion or in addressing a jury from the Bench, his discrimination is acute, correct and ingenious; his learning great and displayed by an arrangement clear, regular and methodical; digested with judgment and applied with propriety—from its justness securing assent and carrying conviction from its force."

19 OCTOBER.—On the 19th October, 1660, William Heveningham, one of the Regicides, was condemned to death. Though he had admitted at his trial very unwillingly that he had sat in the High Court of Justice on the day King Charles was sentenced to death, he pleaded that he refused to sign the warrant of execution, "for a malicious and traitorous heart I had it not." Though he was convicted, the sentence passed on him was merely formal, and owing to the exertions of the Careys, Earls of Dover, into which family he had married, his life was spared.

20 OCTOBER.—Thomas Hughes, the author of "Tom Brown's School Days," was born at Uffington, in Berkshire, on the 20th October, 1822.

21 OCTOBER.—On the 21st October, 1662, Pepys records: "After dinner to my office with my head and heart full of troublesome business and thence by water with Mr. Smith to Mr. Leechmore, the Councellor at the Temple, about Field's business; and he tells me plainly that there being a verdict against me, there is no help for it but it must proceed to judgment. It is £30 damage to me for my joining with others in committing Field to prison, we being not Justices of the Peace in the City though in Middlesex; this troubled me, but I hope the King will make it good to us."

THE WEEK'S PERSONALITY.

Few of the younger generation will remember that Thomas Hughes, the author of "Tom Brown's School Days," was a County Court Judge. Those who wish to see his kindly and pleasant features may find them reproduced in a memorial tablet in the north transept of the parish church at Uffington, his birthplace, the village which he always remembered lovingly. In 1882, when he was appointed a Judge and went to live at Chester, he built himself a house which he called Uffington. There he grew old happily in the performance of his judicial duties. He was not a great lawyer, but diligence had enabled him to acquit himself creditably at the Bar. He took silk in 1869. In the House of Commons, where he definitely took the line of a social reformer, he was a popular and much respected back bencher. One of his reforming schemes was to plant a model community in Tennessee, but, more enthusiastic than businesslike, he was cheated into the purchase of an unsuitable estate. The early settlers underwent bitter disappointment, but his mother went out and spent the remainder of her life there. Hughes was also profoundly religious and published works which testify to the depth of his convictions, but neither law nor reform nor spiritual zeal brought him fame—only "Tom Brown's School Days."

THE DRAMA AND THE LAW.

The connection between the stage and the law has been very strongly marked of late. A barrister's play, with the scene laid in the King's Bench Division, has become one of the established successes of the London stage; the Manchester Law Society and the Stipendiary Magistrate there have been invited to attend a play dealing with capital punishment, and at the Little Theatre, the delightful daughter of du Parcq, J., has stood very bravely in the dock to be tried for murder. As to the last event, it is not altogether unknown for dramatic talent to spring from judicial parentage. The numerous progeny of Chief Baron Pollock (over twenty all told) formed a dramatic society in the family and often gave performances. At one of these shows, Browning is said to have dropped off to sleep, being awakened by a kindly neighbour just in time to avoid a portentous snore. Hawkins, J., was very fond of the theatre and early decided to go either to the Bar or on the stage. As it was, he gave much spare time in his young days to amateur theatricals (like du Parcq, J.). It is odd to picture him in the role of Young Knowell, in "Every Man in his Humour," wearing hose and ruff. ("My hose also gave me great satisfaction and some little annoyance.")

IRISH TABLE TALK.

The table talk of the Irish Bar, even in the fragments recorded here and there, has always a light-hearted and good-humoured quality all its own. In a book recently published, a little story is told of Dr. Webb, Public Orator at Dublin University, and a member of the Bar. At a country hotel on circuit the maid came to him and said: "What will you take for dinner, Sirr?" "Sole," he replied, but the girl returned in a few minutes saying: "We have no sole; would you mind having a plaice?" "Ah! No!" he answered. "My dear, there is not a lawyer in Ireland who would not give his soul for a place." Curran at table had the same playful humour. Once a barrister whom he very much esteemed for his good nature was dining with him. His guest on being offered some gooseberries and cream replied that he liked them very much, but feared he might be called, as Dr. Goldsmith was, a gooseberry fool. "Take the gooseberries, my friend," said Curran, "and the milk of human kindness which so abundantly flows round your heart will soon make a fool of them."

Notes of Cases.

Court of Appeal.

Errington *v.* Minister of Health.

Greer, Maugham and Roche, L.JJ.

11th and 12th October, 1934.

HOUSING—CLEARANCE ORDER—OBJECTIONS—INQUIRY BY MINISTER—ORDER QUASHED BY COURT—HOUSING ACT, 1930 (20 & 21 Geo. 5, c. 39), s. 11 (3) and (4).

Appeal from a decision of Swift, J.

In February, 1933, the Jarrow Town Council made a Clearance Order. In May, 1933, an inspector of the Ministry of Health held a public local inquiry at which there was evidence on behalf of the owners of certain property affected that it could be made fit for habitation by certain repairs and that they were willing to perform them. Although in September, 1933, at a meeting called by the inspector, the medical officer of health and the owners agreed on the necessary repairs, the council remained of the opinion that the Order should be made. In January, 1934, three members of the Minister's staff inspected the area and interviewed members of the council, no notice being given to the owners. In March, 1934, the Minister confirmed the Order. Swift, J., held that the court could not question the Order if the inquiries were conducted fairly and honestly.

GREER, L.J., allowing the appeal, said that where property owners affected by a Clearance Order objected, the Minister exercised quasi-judicial functions. Here he had done what a semi-judicial officer could not do, heard evidence from one side in the absence of the other. But for s. 11 (4) of the Housing Act, 1930, a *certiorari* would issue to quash the Order. However, under sub-s. (3), the court could quash the Order if it was not within the powers of the Act. The Order confirming the Clearance Order was not within the powers of the Act, having been made on materials which were not the materials referred to in the Act. The Order must be quashed.

MAUGHAM and ROCHE, L.JJ., agreed.

COUNSEL: *George White* and *John Charlesworth*; *The Solicitor-General* (Sir Donald Somervell, K.C.) and *Bowstead*.

SOLICITORS: *Francis Miller & Steele*, agents for *Livingston & Pattie*, of Jarrow; *Solicitor for the Ministry of Health*.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

In re Joseph Samson Lyons: *Ex parte* Barclays Bank Limited *v.* The Trustee.

Lord Hanworth, M.R., Romer, L.J., and Goddard, J.,

12th October, 1934.

BANKRUPTCY—GUARANTEED OVERDRAFT—PAYMENTS INTO ACCOUNT—NO FRAUDULENT PREFERENCE—BANKRUPTCY ACT, 1914 (4 & 5 Geo. 5), c. 59, s. 44 (1).

Appeal from a decision of Clauson, J.

A trader had a permitted overdraft of £2,000 at his bank guaranteed by his father. From March, 1932, he knew he was insolvent, and by the end of August had ceased to pay anything to the general body of his creditors. He continued to pay moneys collected from his debtors into his account, and on the 12th September his overdraft was just under £2,000. In October a bankruptcy petition was presented against him, and his overdraft then stood at £1,301 15s. 7d., having been reduced by £698 4s. 5d. In November a receiving order was made, and in December he was adjudicated bankrupt. Clauson, J., held that the bankrupt had acted with the dominant intention of relieving his father of liability, and that the payments into his account were fraudulent and void under s. 44 (1) of the Bankruptcy Act, 1914. His lordship ordered the bank to repay the £698 4s. 5d.

Lord HANWORTH, M.R., allowing the appeal, said that after the 12th September the bankrupt operated his account in exactly the same way as before, when there was admittedly no intention to prefer anyone. To say that the only inference possible from his conduct was that he intended to prefer his father ignored the essential nature of a fraudulent preference laid down by Lord Tomlin in *Peat* v. *Gresham Trust Ltd.* [1934] A.C. 252, at p. 262.

ROMER, L.J. and GODDARD, J., agreed.

COUNSEL: *Singleton*, K.C., and *C. N. Davis*; *W. Stable*.

SOLICITORS: *Durrant Cooper & Hambling*; *Redfern & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Forster and Another *v.* Williams Deacon's Bank Ltd.

Bennett, J. 12th and 15th October, 1934.

WILL—TRUSTEE—DISCHARGE—APPOINTMENT OF BANKING COMPANY—MANAGING TRUSTEE AND CUSTODIAN TRUSTEE—POWER TO HOLD BOTH OFFICES—REMUNERATION—PUBLIC TRUSTEE ACT, 1906 (6 Edw. 7, c. 55), ss. 1, 2, 4 and 5.

In 1879, a testator made a will in which there was no power for a trustee to charge remuneration. In 1932, his son, the sole trustee, wished to be discharged from the trusteeship, and in exercise of his powers under the Trustee Act, 1925, and the Public Trustee Act, 1906, executed a deed appointing the bank sole managing trustee in his place and separately custodian trustee exercising the functions under s. 4 of the Public Trustee Act, 1906, and expressed to be entitled to receive the remuneration chargeable by the Public Trustee if he were custodian trustee. The plaintiffs contended that a single trustee could not be a custodian trustee.

BENNETT, J., in giving judgment, said that the question depended on ss. 1, 2 (1) and (2), 4 (1), (2) (*a*)-(*g*) and (3) and 5 of the Public Trustee Act, 1906. Though s. 4 of the Act was formed on the assumption that, besides the Public Trustee acting as custodian trustee, there would be another person acting as managing trustee, the Public Trustee, while acting as custodian trustee, could also act as managing trustee together with other persons, and if they ceased to be managing trustees, he could still continue to act, remaining also custodian trustee. Therefore, some other person need not always be associated with him and he could hold both offices, and a banking or insurance company duly qualified to act as custodian trustee could also do so and receive remuneration under s. 4 (3).

COUNSEL: *Spens*, K.C., and *A. Mathews*; *John Bennett*.

SOLICITORS: *C. S. Tomlinson*; *Routh, Stacey & Castle*, agents for *Orford & Sons*, of Manchester.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

TABLE OF CASES previously reported in current volume.—Part II.

Societies.

Solicitors' Benevolent Association.

A meeting of the Directors was held at 60, Carey-street, London, W.C.2, on the 10th October, Mr. N. T. Crombie (York) in the chair. The other Directors present were: Sir Edmund Cook, C.B.E., Sir E. F. Knapp-Fisher, Messrs. E. E. Bird, A. C. Borlase (Brighton), P. D. Botterell, C.B.E., F. J. F. Curtis (Leeds), T. S. Curtis, E. F. Dent, R. Epton (Lincoln), G. Keith, C. G. May, H. W. Michelmore (Exeter), R. C. Nesbitt, H. F. Plant, A. B. Urmston (Maidstone), and T. Gill (Secretary). One thousand seven hundred and seventy-six pounds was distributed in grants to necessitous cases; 111 new members were admitted. Mr. G. S. Blaker was elected a Director at Henley and Mr. F. J. F. Curtis a Director at Leeds; and other general business was transacted.

The Hardwicke Society.

A meeting of the Society was held on Friday, 12th October, at 8 p.m., in the Middle Temple Common Room, the President (Mr. A. Newman Hall) in the chair. Mr. T. K. Wigan moved: "That universal education does not promote the happiness of mankind." Mr. G. E. Llewellyn-Thomas opposed. There also spoke Mr. T. H. Mayers (Hon. Treasurer), Mr. D. H. McMullen, Mr. Howard, Mr. C. Sweeney, and Miss M. C. Davies. The hon. mover having replied, the house divided, and the motion was carried by five votes.

United Law Society.

A meeting of the United Law Society was held on 15th October in the Middle Temple Common Room. Mr. T. R. Owens proposed: "That this House deplores the admission of Soviet Russia into the League of Nations." Mr. H. J. Phillimore opposed. Messrs. J. H. Menzies, S. E. Redfern, J. C. Hales, T. A. Holford, O. T. Hill and R. Newman Hall spoke and Mr. Owens replied. The motion was lost by one vote.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Court Room, on Tuesday, 16th October (Chairman, Mr. B. W. Main), the subject for debate was "That the private manufacturing and sale of armaments should be prohibited." Mr. J. F. Ginnett opened in the affirmative; Mr. R. Langley Mitchell opened in the negative. The following also spoke: Messrs. A. T. Wilson, B. O'Brien, E. C. Chancellor, H. Peck, C. J. de S. Root, L. F. Sturge, A. L. Ungoed Thomas, R. J. A. Temple, P. H. Dean, J. E. Terry, L. J. Frost, P. H. North-Lewis. The opener having replied, the motion was carried by seven votes.

Solicitors' Managing Clerks' Association.

A meeting will be held on Friday, 26th October, in the Old Hall, Lincoln's Inn (by kind permission of the Benchers), when Mr. W. C. Cleveland-Stevens, K.C., will deliver a lecture on "Restrictive Covenants." The chair will be taken at 7 o'clock precisely by The Hon. Mr. Justice Crossman. Meeting ends at 8 p.m.

Rules and Orders.

THE SUPREME COURT FUNDS (NO. 1) RULES, 1934. DATED OCTOBER 3, 1934.

I, the Right Honourable John Viscount Sankey, Lord High Chancellor of Great Britain, with the concurrence of the Lords Commissioners of His Majesty's Treasury, and in pursuance of the powers contained in section 146 of the Supreme Court of Judicature (Consolidation) Act, 1925,* and every other power enabling me in this behalf, hereby make the following Rules:—

1. In these Rules a Rule referred to by number means the Rule so numbered in the Supreme Court Funds Rules, 1927,† as amended.‡

2. In paragraph (2) of Rule 5, the words "and, in matters in Lunacy the placing on deposit of the funds" shall be inserted after the word "lodged."

3. Rule 28 shall be revoked, and the following Rule shall be substituted therefor, and shall stand as Rule 28:—

"28.—(1) In the King's Bench, and Probate, Divorce and Admiralty Divisions, the Schedule to Orders to be acted upon by the Accountant-General shall be drawn up in accordance with Form No. 11 and shall contain all particulars necessary to be known by him.

(2) The Solicitor having the carriage of the Order shall prepare and lodge the Schedule with the proper officer of the Central Office, District, Probate, Divorce or Admiralty Registry, Official Referee, Clerk of Assize or Associate, as the case may be.

(3) A copy of the Schedule, and any amendment thereof, duly authenticated and signed by a Master, Registrar, Official Referee, Clerk of Assize or Associate, shall be sent by the proper officer to the Accountant-General, and the copy so sent shall be the Accountant-General's authority for giving effect to the operations directed therein."

4. In paragraph (1) of Rule 44 the words "or to a claim under the Fatal Accidents Acts, 1846 to 1908 by the widow of the person killed" shall be inserted after the words "unsound mind."

5. These Rules may be cited as the Supreme Court Funds (No. 1) Rules, 1934, and shall come into operation on the 15th day of October, 1934, and the Supreme Court Funds Rules, 1927, as amended, shall have effect as further amended by these Rules.

6. The Supreme Court Funds (No. 1) Rules, 1934, dated the 24th day of July, 1934, and now in force, shall continue in force till the 15th day of October, 1934, on which day they shall be superseded and replaced by these Rules.

Dated the 3rd day of October, 1934.

Sankey, C.

James Blindell, *Walter J. Womersley*, } Lords Commissioners of His Majesty's Treasury.

* 15-6 G. 5. c. 49. † S.R. & O. 1927 (No. 1184) p. 1638.
‡ *See* S.R. & O. 1931 (No. 459) p. 1239 and 1933 (No. 61) p. 1826.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve the appointment of His Honour Judge KENNEDY, K.C., as a Commissioner of Assize, to go the North and South Wales Circuit.

The King has been pleased to approve the appointment of Mr. ARCHIBALD JOHN KING, Indian Civil Service, as a Puisne Judge of the High Court of Judicature at Madras in the vacancy which will occur on 25th January on the retirement of Sir Gilbert Jackson.

The King has approved the appointment of Mr. GEORGE CECIL WHITELEY, K.C., at present Judge of the Mayor's and City of London Court, to be Common Serjeant of the City of London.

The Lord Chancellor has appointed Mr. GERALD DODSON to be a Judge of the Mayor's and City of London Court, additional to the Recorder and Common Serjeant, and in the place of His Honour Judge Whiteley, K.C.

The Lord Chancellor has appointed Mr. CECIL WILLIAM LILLEY, of 5, St. James Street, S.W.1, to be Judge of the County Courts on Circuit No. 39 (Shoreditch and Whitechapel) in the place of His Honour Judge Cluer (retired). The date of the appointment is the 13th October, 1934.

In consequence of the appointment of Mr. Gerald Dodson, Third Senior Prosecuting Counsel to the Crown at the Central Criminal Court, as an additional Judge of the Mayor's and City of London Court, the Attorney-General has made the following appointments:—

Mr. GEORGE BUCHANAN MCCLURE to be Third Senior Prosecuting Counsel to the Crown at the Central Criminal Court.

Mr. LAURENCE AUSTIN BYRNE to be First Junior Prosecuting Counsel.

Mr. EDWARD ANTHONY HAWKE to be Second Junior Prosecuting Counsel.

Mr. TRAVERS CHRISTMAS HUMPHREYS to be Third Junior Prosecuting Counsel.

Mr. McClure was called to the Bar by the Inner Temple in 1917, Mr. Byrne by the Middle Temple in 1918, Mr. Hawke by the Middle Temple in 1920, and Mr. Humphreys by the Inner Temple in 1924.

Mr. ARTHUR F. BELL, solicitor, of the firm of Messrs. Scott, Bell & Co., of Queen-street, E.C., has been elected by the Court of Assistants of the City of London Solicitors' Company as their Clerk, in the place of Mr. C. B. Matthews, who has resigned owing to ill-health. Mr. Bell was admitted a solicitor in 1925.

COUNTY COURT APPEALS.

The Master of the Rolls (Lord Hanworth), at the conclusion of last Wednesday's sitting of the Court of Appeal, referred to the county court appeals which had been disposed of since the beginning of the present term: "Thanks," he said, "to the willingness of Lord Wright, and the assistance we have had from Mr. Justice Talbot and Mr. Justice Goddard, we have been able to dispose of all the appeals from county courts set down up to 15th August, subject to one or two cases which have been stood over. I should like to convey the thanks of the Court of Appeal to the three Judges I have named on the satisfactory result of the list which has been achieved through their assistance."

JUDGE CRAWFORD'S RETIREMENT.

Presentations were made to Judge Crawford in the Hall of the Inner Temple on Friday, 12th October, to mark his retirement from the Bench. Mr. Adam Partington presented him with a silver salver from the Registrars and Staffs of the County Courts on Circuit 38, and Mr. Scott Duckers presented him with a silver rose bowl, accompanied by a list of over fifty names on vellum, from the solicitors on the Circuit.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON GROUP I.

DATE.	EMERGENCY Rota.	APPEAL COURT No. 1.	MR. JUSTICE EVE. Witness. Part I.	MR. JUSTICE BENNETT. Witness. Part II.
	Mr.	Mr.	Mr.	Mr.
Oct. 22	Blaker	Andrews	*Jones	*Blaker
„ 23	More	Jones	*Hicks Beach	Jones
„ 24	Hicks Beach	Ritchie	*Blaker	*Hicks Beach
„ 25	Andrews	Blaker	*Jones	Blaker
„ 26	Jones	More	Hicks Beach	*Jones
„ 27	Ritchie	Hicks Beach	Blaker	Hicks Beach
	GROUP I.		GROUP II.	
	MR. JUSTICE CROSSMAN. Non-Witness.	MR. JUSTICE CLAUSON. Non-Witness.	MR. JUSTICE LUXMOORE. Witness. Part II.	MR. JUSTICE FARWELL. Witness. Part I.
	Mr.	Mr.	Mr.	Mr.
Oct. 22	Hicks Beach	Ritchie	Andrews	*More
„ 23	Blaker	Andrews	*More	*Ritchie
„ 24	Jones	More	Ritchie	*Andrews
„ 25	Hicks Beach	Ritchie	*Andrews	More
„ 26	Blaker	Andrews	More	*Ritchie
„ 27	Jones	More	Ritchie	Andrews

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 25th October, 1934.

	Div. Months.	Middle Price 17 Oct. 1934.	Flat Interest Yield. £ s. d.	†Approximate Yield with redemption £ s. d.
ENGLISH GOVERNMENT SECURITIES				
Consols 4% 1957 or after	FA	113¾	3 10 4	3 2 6
Consols 2½%	JAJO	81½	3 1 2	—
War Loan 3½% 1952 or after	JD	105⅜	3 6 2	3 1 7
Funding 4% Loan 1960-90	MN	115	3 9 7	3 2 11
Funding 3% Loan 1959-69	AO	99¼	3 0 5	3 0 8
Victory 4% Loan Av. life 29 years	MS	112⅜	3 10 11	3 6 3
Conversion 5% Loan 1944-64	MN	118	4 4 9	2 14 5
Conversion 4½% Loan 1940-44	JJ	112	4 0 4	2 6 5
Conversion 3½% Loan 1961 or after	AO	104⅜	3 6 10	3 4 7
Conversion 3% Loan 1948-53	MS	102¾	2 18 4	2 15 0
Conversion 2½% Loan 1944-49	AO	98½	2 10 9	2 12 6
Local Loans 3% Stock 1912 or after	JAJO	94	3 3 10	—
Bank Stock	AO	367½	3 5 4	—
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	85½	3 4 4	—
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	93	3 4 6	—
India 4½% 1950-55	MN	111½xd	4 0 9	3 10 11
India 3½% 1931 or after	JAJO	96	3 12 11	—
India 3% 1948 or after	JAJO	84	3 11 5	—
Sudan 4½% 1939-73 Av. life 27 years	FA	117	3 16 11	3 10 3
Sudan 4% 1974 Red. in part after 1950	MN	109xd	3 13 5	3 5 4
Tanganyika 4% Guaranteed 1951-71	FA	112	3 11 5	3 0 9
Transvaal Government 3% Guaranteed 1923-53 Average life 12 years	MN	102	2 18 10	2 16 0
L.P.T.B.4½% "T.F.A." Stock 1942-72	JJ	112	4 0 4	2 12 2
COLONIAL SECURITIES				
Australia (Commonw'th) 4% 1955-70	JJ	107	3 14 9	3 10 6
*Australia (C'mm'nw'th) 3¾% 1948-53	JD	103	3 12 10	3 9 6
Canada 4% 1953-58	MS	110	3 12 9	3 5 8
Natal 3% 1929-49	JJ	99	3 0 7	3 1 10
*New South Wales 3½% 1930-50	JJ	100	3 10 0	3 10 0
*New Zealand 3% 1945	AO	99	3 0 7	3 2 7
Nigeria 4% 1963	AO	109	3 13 5	3 10 0
Queensland 3½% 1950-70	JJ	100	3 10 0	3 10 0
South Africa 3½% 1953-73	JD	106	3 6 0	3 1 6
*Victoria 3½% 1929-49	AO	100	3 10 0	3 10 0
*W. Australia 3½% 1935-55	AO	99	3 10 8	3 11 5
CORPORATION STOCKS				
Birmingham 3% 1947 or after	JJ	93	3 4 6	—
Croydon 3% 1940-60	AO	98	3 1 3	3 2 4
Essex County 3½% 1952-72	JD	106	3 6 0	3 1 3
*Hull 3½% 1925-55	FA	102	3 8 8	—
Leeds 3% 1927 or after	JJ	93	3 4 6	—
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	104	3 7 4	—
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	80	3 2 6	—
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	94	3 3 10	—
Manchester 3% 1941 or after	FA	94	3 3 10	—
Metropolitan Consd. 2½% 1920-49	MJSD	98	2 11 0	2 13 4
Metropolitan Water Board 3% "A" 1963-2003	AO	94	3 3 10	3 4 4
Do. do. 3% "B" 1934-2003	MS	95	3 3 2	3 3 7
Do. do. 3% "E" 1953-73	JJ	99	3 0 7	3 0 10
Middlesex County Council 4% 1952-72	MN	111	3 12 1	3 3 9
Do. do. 4½% 1950-70	MN	114	3 18 11	3 7 1
Nottingham 3% Irredeemable	MN	92	3 5 3	—
Sheffield Corp. 3½% 1968	JJ	105	3 6 8	3 5 1
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS				
Gt. Western Rly. 4% Debenture	JJ	109½	3 13 1	—
Gt. Western Rly. 4½% Debenture	JJ	119½	3 15 4	—
Gt. Western Rly. 5% Debenture	JJ	130	3 16 11	—
Gt. Western Rly. 5% Rent Charge	FA	128½	3 17 10	—
Gt. Western Rly. 5% Cons. Guaranteed	MA	126	3 19 4	—
Gt. Western Rly. 5% Preference	MA	112	4 9 3	—
Southern Rly. 4% Debenture	JJ	109	3 13 5	—
Southern Rly. 4% Red. Deb. 1962-67	JJ	109½	3 13 1	3 9 4
Southern Rly. 5% Guaranteed	MA	125½	3 19 8	—
Southern Rly. 5% Preference	MA	112	4 9 3	—

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other Stocks, as at the latest date.

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